

PREFACE

Purpose of Manual

Instructions in this manual are presented to assist agencies in preparing their FY 2008 operating budget requests. The examples used in this manual are for illustrative purposes only and do not accurately reflect the budget of the Division of Financial Management.

The budget submittal procedures are designed to facilitate general consistency in the presentation and review of the requests while affording agencies the flexibility to clearly describe programs, objectives, and needs.

When developing recommendations for the Governor for the allocation of all state resources, DFM reviews all state agencies' operating budget requests for compliance with basic budget policies and statutory requirements. This review results in the Governor's annual budget recommendation to the Legislature, and culminates with the final budget decisions made by the Legislature.